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An Act To Minimize the Litigation Costs to Municipalities Associated with Property Tax Assessment Appeals

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 36 MRSA §508 is enacted to read:

§ 508. Costs for defending appeal

If a court upholds a municipality's assessment under this chapter and the property owner challenges an assessment on the same property for a different tax year, the property owner must pay the reasonable costs and attorney's fees of the municipality in defending the subsequent challenge if the municipality prevails on the subsequent challenge.

SUMMARY

This bill requires a property owner to pay the reasonable costs and attorney's fees of a successful defense to an appeal of a property assessment if the municipality's assessment on the property for a different year had been previously upheld by a court.